

From: [Sandra Belli](#)
To: [Comments Mailbox](#)
Subject: [External] Notice to the Bar - Attorney Certification
Date: Wednesday, April 22, 2026 12:54:03 PM



To Whom It May Concern:

As a practicing municipal tax attorney for over 10 years, and having participated in several tax appeal trials, I support the creation of a certification for tax attorneys as per the proposed rule.

Thank you,

Sandra Belli, Esq.

DiFrancesco Bateman Kunzman Davis Lehrer & Flaum, PC
15 Mountain Blvd.
Warren, N.J. 07059
908-757-7800 ext. 165
fax: 908-757-8039
sbelli@newjerseylaw.net

CONFIDENTIALITY NOTICE

This transmittal may be a confidential attorney-client privileged communication or may otherwise be privileged or confidential. If you are not the intended recipient, you are hereby notified that you have received this communication in error, and that any review, dissemination, distribution or copying of this transmittal is strictly prohibited. If you have received this communication in error, please notify us immediately by reply e-mail or by telephone at 908-757-7800, and immediately delete this communication and all attachments.